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AGREEMENT TO TOLL STATUTE OF LIMITATIONS

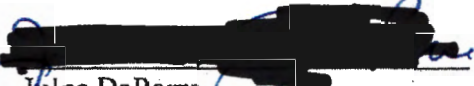
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The United States of America and James D. Pieron together with his attorneys, Jan Geht and John Fedders, agree as follows:

1. The Department of Justice Tax Division has referred potential criminal charges against James D. Pieron to the United States Attorney's Office for the Eastern District of Michigan.
2. The parties are aware as follows: 1) that the Sixth Amendment to the Constitution of the United States provides that in all criminal prosecutions the accused shall enjoy the right to a speedy and public trial; 2) that Rule 48(b) of the Federal Rules of Criminal Procedure provides that the Court may dismiss an indictment, information, or complaint for unnecessary delay in presenting a charge to the Grand Jury, filing an information, or in bringing a defendant to trial; and 3) that the statute of limitations for the offenses under investigation is 18 U.S.C. § 3282 and 26 U.S.C. § 6531. James D. Pieron has discussed these rights and potential defenses fully with his attorneys. James Pieron's attorneys have answered all of his questions and he is satisfied with his attorneys' advice and representation. After consultation with his attorneys, James D. Pieron believes that it is in his best interest to sign this waiver.
3. The parties agree that the running of the statute of limitations shall be tolled from **January 9, 2018**, and continuing through and including **April 30, 2018**. The parties agree and understand that the amount of time during which the statutes of limitations are tolled will be excluded from any determination regarding the running of the statute of limitations, for purposes of Federal Rule of Criminal Procedure 48(b), and for purposes of any other statutory, constitutional, or common law right to a speedy indictment or trial. To this limited extent, James D. Pieron knowingly and voluntarily waives his rights under any applicable statute of limitations, the Federal Rule of Criminal Procedure 48(b), the Sixth Amendment of the Constitution of the United States, or any other statutory, constitutional or common law provision regarding the timeliness of charges or trial.

4. This agreement contains the entire agreement between the parties, and no statements, promises, or inducements that are not contained in this written agreement shall be valid or binding. This agreement may not be enlarged, modified, or altered except in writing signed by the parties.


MATTHEW SCHNEIDER  
United States Attorney

  
Jules DePorre  
Assistant United States Attorney

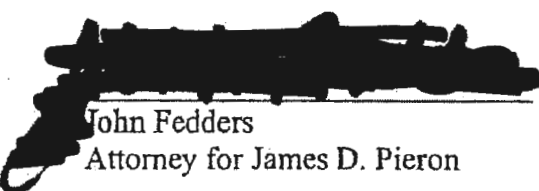
Date: 1/9/18

  
James D. Pieron

Date: 9-JAN-2018

  
Jan Geht  
Attorney for James D. Pieron

Date: 1/9/18

  
John Fedders  
Attorney for James D. Pieron

Date: Jan 9, 2018